

**EXHIBIT B**

**Case Administration (233.2 Hours; \$ 49,547.00)**

Services rendered in this category pertain to the general administration of the bankruptcy case and coordination with local counsel to the Asbestos Committee on all pending matters.

**Total Task Code .04                      233.2**

**Claim Analysis Objection & Resolution (Asbestos) (37.6 Hours; \$ 30,044.50)**

Services rendered in this category pertain to the review, analysis of and response to claims filed against the Debtors' estates.

**Total Task Code .05                      37.6**

**Claim Analysis Objection & Resolution (Non-Asbestos) (.4 Hours; \$ 320.00)**

Services rendered in this category pertain to the review, analysis of and response to claims filed against the Debtors' estates.

**Total Task Code .06                      .4**

**Committee, Creditors', Note holders' or Equity Holders' (3.1 Hours; \$ 2,712.50)**

Services rendered in this category include Committee meetings and conference calls, general memoranda to Committee and national counsel, telephone inquiries from Committee members and/or his or her counsel.

**Total Task Code .07                      3.1**

**Employee Benefits/Pension (.2 Hours; \$ 175.00)**

Services rendered in this category include the Debtor's benefits and severance programs and other issues relating to the Debtors' employees.

**Total Task Code .08                      .2**

**Employment Applications, Others (.6 Hours; \$ 480.00)**

- 2 -

Services rendered in this category include the review of the retention applications of professionals and experts other than Caplin & Drysdale.

**Total Task Code .10 .6**

**Fee Applications, Applicant (17.0 Hours; \$ 6,165.00)**

Services rendered in this category pertain to the preparation and review of Caplin & Drysdale's fee applications, including the fees and expenses of Caplin & Drysdale's special consultant, Professor Elizabeth Warren.

**Total Task Code .12 17.0**

**Fee Applications, Others (.7 Hours; \$ 430.00)**

Services rendered in this category pertain to the review of the fee applications of professionals and experts other than Caplin & Drysdale.

**Total Task Code .13 .7**

**Financing (.3 Hours; \$ 262.50)**

Services rendered in this category pertain to the additional review of the Debtors' executory contracts, DIP financing, financial projections, and other financing issues.

**Total Task Code .14 .3**

**Hearings (7.9 Hours; \$ 6,387.50)**

Services rendered in this category pertain to the preparation for and attendance at court hearings relating to the issues in these bankruptcy proceedings.

**Total Task Code .15 7.9**

**Litigation and Litigation Consulting (2,002.6 Hours; \$ 903,751.50)**

Services rendered in this category pertain to litigation regarding all matters other than insurance recovery and relief from the automatic stay.

**Total Task Code .16 2,002.6**

**Plan & Disclosure Statement (81.4 Hours; \$ 29,461.00)**

Services rendered in this category pertain to efforts to the formulation of a reorganization plan and disclosure statement and selection of a representative for future claimants.

- 3 -

**Total Task Code .17 81.4**

**Tax Issues (1.4 Hours; \$ 777.00)**

Services rendered in this category pertain to the identification and analysis of tax issues concerning the Debtor's estates and a possible reorganization plan.

**Total Task Code .19 1.4**

**Travel Non-working (58.2 Hours; \$ 17,865.50)**

Services rendered in this category include nonworking time spent by Caplin & Drysdale attorneys traveling to hearings, conferences and Committee meetings. Such time is billed at one-half an attorney's usual hourly rate.

**Total Task Code .21 58.2**

**Fee Auditor Matters (3.2 Hours; \$ 1,536.00)**

Services rendered in this category pertain to the review of and response to reports by the fee auditor.

**Total Task Code .32 3.2**